

May 8, 2009

Mikhael Moore, Treasurer Jewish Council for Education and Research 244 5th Avenue, Suite M250 New York, NY 10001

Response Due Date: June 15, 2009

Identification Number: C00452847

Reference: Year End Report (11/25/08 - 12/31/08)

Dear Treasurer:

This letter is prompted by the Commission's preliminary review of the report(s) referenced above. This notice requests information essential to full public disclosure of your federal election campaign finances. Failure to adequately respond by the response date noted above could result in an audit or enforcement action. Additional information is needed for the following 3 items:

- 1. Schedule B supporting Line 21(b) of your report discloses \$40,407.47 in activity identified as MEMO entries that do not appear to correspond with any itemized transaction(s). Please be advised, a memo entry is used to disclose additional information about an itemized transaction and the amount of a memo entry is not included in the total receipts or disbursements for the report. Please amend your report to provide clarifying information regarding this activity.
- 2. Itemized disbursements must include a brief statement or description of why the disbursements were made. Please amend Schedule B supporting Line(s) 21(b) of your report to clarify the following description(s): "Website-Unpaid Credit Card." For further guidance regarding acceptable purposes of disbursements, please refer to 11 CFR §104.3(b)(3).
- 3. Your Amended 12 Day Pre-General (10/1/08 10/15/08), received 12/3/08, Amended 30 Day Post-General (10/16/08 11/24/08), received 1/12/09, and Year End (11/25/08 12/31/08) Reports combined disclose limited payments for administrative expenses. Administrative expenses are payments made for the purpose of operating a political committee including, but not limited to, rent, utilities, salaries, telephone service, office equipment and supplies. Any such payments to a person aggregating